

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**I.T.R. No.231-233 of 1999
Date of Decision:23.11.2006**

Commissioner of Income-tax (Central), Ludhiana

.....Petitioner

Vs.

Pure Drinks (Bombay & Calcutta), New Delhi

.....Respondent

**CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL**

Present:- Mr. S.K.Garg Narwana, Advocate for the petitioner.

Mr. Akshay Bhan, Advocate for the respondent.

ADARSH KUMAR GOEL, J.

The following question of law has been referred for opinion of this Court arising out of order passed by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh in I.T.A. Nos.1324 to 1326/Chandi/88 dated 21.5.1993 in respect of assessment years 1980-81 and 1983-84:-

“Whether on the facts and in the circumstances of the case, the ITAT was right in law in holding that the Bottles and Shells constitute ‘Plant’ in the case of assessee company and as such entitled to 100% depreciation under the proviso to section 32(1) (ii) of the I.T. Act 1961?”

Learned counsel for the revenue does not dispute that issue referred to above has been decided against the revenue vide order of this Court dated 19.4.2006 in I.T.R. No.82 of 1988 – **The Commissioner of Income Tax, Patiala Vs. M/s Pure Drinks (P) Ltd. Delhi.**

In view of the above, the question referred to above is answered against the revenue and in favour of the assessee.

**(ADARSH KUMAR GOEL)
JUDGE**

November 23, 2006

(RAJESH BINDAL)

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JUDGE